

ANALYSIS OF THE PROCESS OF RECORDING ACCOUNTING AND REPORTING OF GROUNDWATER TAX RECEIPTS

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Abstract:

Groundwater Tax is a local tax imposed on the withdrawal and utilization of groundwater, excluded for the withdrawal and utilization of groundwater for basic household needs, irrigation of agriculture and smallholder fisheries, worship, and the withdrawal or utilization of groundwater regulated by regional regulations. This research was conducted at the Regional Revenue and Financial Management Agency of Tomohon City. This research analyzes the Accounting and Reporting Process of Groundwater Tax Revenue in Tomohon City based on Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. The research method used is a qualitative descriptive method that aims to describe, record, analyze, and interpret the conditions in the research object. The results showed that the Accounting and Reporting Process of Groundwater Tax Revenue at the Regional Revenue and Financial Management Agency of Tomohon City was by Government Regulation Number 71 of 2010 concerning Government Accounting Standards and Minister of Home Affairs Regulation Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

Keywords: Ground Water Tax, Tax Accounting, Tax Report

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INTRODUCTION

Law No.28 of 2007 on Taxation explains that the tax is a mandatory contribution to the state owed by individuals or entities that are forced under the law by not getting rewards directly and used for state purposes for the region and local governments in carrying out independent policies have a source of local revenue derived from local revenue, transfer revenue/income balance fund and other legitimate local revenue. Article 1 Number 33 of Law Number 28 of 2009 concerning local taxes and levies states that groundwater tax is a tax on the extraction and utilization of groundwater. Groundwater is defined as water that is in a layer of soil or rock below the soil surface. Groundwater tax and surface water tax are two different types of local taxes. The provincial government holds surface water tax, and the District/City holds groundwater tax.

Groundwater tax revenue is part of the regional revenue, one of the local revenue sources. Groundwater tax revenue will contribute to local tax revenue. Based on data from groundwater taxpayers in Tomohon City, there are 35 taxpayers registered with businesses such as refill drinking water depots, car and motorcycle washes, hotels, restaurants, housing, and swimming pools. Of course, the use of groundwater in Tomohon City is prospective in the future, plus Tomohon City is in the mountains surrounded by several mountains and catchment areas or catchment areas that cause Tomohon City to have several springs that can be utilized optimally. 11 Springs in Tomohon City are used as springs, the water potential in Tomohon City is 261,600.91 m³ /year which is

sourced from groundwater, land use as an urban forest can store 900 m³/ha/year of groundwater and can transfer 4,000 liters of Water/Day.

The role of accounting is vital in recording and reporting groundwater tax revenues. For this reason, the accounting and reporting of groundwater tax revenues at the Tomohon City Financial and Revenue Management Agency are guided by the legal basis, Government Regulation Number 71 of 2010 on Government Accounting Standards and Permendagri number 77 of 2020 on technical guidelines for Regional Financial Management.

The Regional Finance and Revenue Management Agency of Tomohon City has the main task of helping the mayor carry out supporting functions for government affairs in financial management, revenue, and regional assets. Accounting revenue at the Financial Management Agency and revenue in Tomohon City includes a series of processes, both manual and computerized or application, ranging from recording and classification to the summary of transactions and financial events as well as financial reporting. Local government revenue transactions are regulated in Government Regulation No. 71 of 2010 on Government Accounting Standards, wherein the regulation, the recording and reporting of accrual-based government accounting for operational reports and cash basis for Budget realization reports. Done to produce accountable financial statements that can be helpful to the public and other interested parties.

The Tomohon City Financial and Revenue Management Agency research was carried out from July 2022 to October 2022. The problem in the study was the transition of regional financial management, which initially used the Regional Management Information System, but now uses the Local Government Information System. At the beginning of 2021, the Ministry of Home Affairs required all regional device organizations to use the latest system, namely Local Government Information System. This system has just been implemented at the financial and Revenue Management Agency of Tomohon City. It is still classified as a trial stage, and many obstacles are faced in applying the Local Government Information System. Based on this background, the authors are interested in researching the Board of Financial Management and revenue of Tomohon City. The title is "Analysis of the process of recording accounting and reporting groundwater tax revenue in Tomohon City".

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RESEARCH METHODS

Types of Research. This research is descriptive qualitative, descriptive research that aims to describe, analyze and interpret the conditions that are happening. Descriptive qualitative is a research procedure that produces descriptive data in the form of words in the form of writing or images collected directly from the data source.

Place and Time of Research. This research was conducted at the Regional Finance and Revenue Management Board of Tomohon City on Slanag Road, Kel. Kolongan One, District. Tomohon Tengah, Tomohon City, North Sulawesi. This research time starts from July 2022 to October 2022.

Types, Sources and Methods of Data Collection. The type of data in this study is qualitative data and quantitative data. Qualitative Data in this study is in the form of questions and answers from interviews conducted with company leaders. Quantitative Data is data that can be input into a statistical measurement scale. The facts and phenomena in this data are not expressed in natural language but in numerical. Data sources in this study are primary data sources and secondary data. For primary data in the form of data collected by the author through activities in the form of observations, surveys, questionnaires, and interviews conducted in order to obtain field data and secondary data in the form of data sets have been filtered and reviewed by the author, through print media, internet, books and other reliable sources. There are two methods of data collection used in

this study. The interview is a data collection method by conducting a question-and-answer session with speakers who directly link to the research topic to obtain the data or information needed. Moreover, documentation, documentation method means procedures for data collection by recording existing data. Documentation is a data collection technique by examining or viewing documents, files and books.

Process Analysis Method. The processes that will be implemented in conducting research are as follows: The first stage is collecting data and information from related parties. The second step is to analyze whether the process of recording the accounting and reporting of groundwater tax revenues in Tomohon City is by applicable regulations and regulations or not. In the third stage, the author draws conclusions and provides suggestions that are considered necessary for improvements in dealing with problems.

RESULT AND DISCUSSION

The Process of Recording Tax Revenue Accounting Ground Water. Based on the research that researchers conducted at the Regional Finance and Revenue Management Agency Tomohon City researchers conducted interviews with several speakers for the fulfillment of data in the framework of the preparation of this thesis. The collection of groundwater tax in Tomohon City uses the Official Assessment System, where the tax officer plays a role in calculating the tax that taxpayers must pay to the region. The recording of groundwater tax revenue accounting is in the accounting entity, guided by Permendagri number 77 of 2020 concerning Technical Guidelines for Regional Financial Management. Revenue Treasurer in charge of recording and bookkeeping groundwater tax revenues at the Financial Management and Revenue Board of Tomohon City. Based on the tax assessment, the billing Sub-Division will collect through the tax collection officer from the Regional Finance and Revenue Management Agency Tomohon City who brings the local tax assessment letter and proof of payment to the groundwater taxpayer.

Furthermore, the tax collection officer receives money from the taxpayer and provides a local tax assessment and proof of payment to the taxpayer, which the Treasurer of the receipt has signed, and the taxpayer pays groundwater. The money is given to the Treasurer of receipts, and the Treasurer conducts bookkeeping on the receipt of income paid in Cash. Furthermore, the recording at the time of receipt, the treasurer deposit income received into the account of the regional treasury. The recording is made in the Book of receipts and depositions Treasurer receipts at the time of receipt and deposit.

The bookkeeping steps at the time of cash receipt are as follows; 1) Based on the proof of receipt, the Treasurer of the receipt fills in the receipt and deposit book on the receipt of the date column and the proof number column. After that, the Treasurer of the receipt fills in the payment method column with cash payments; 2) Treasurer receipts identify the type and code of the income account. After that, fill in the account Code field; 3) Treasurer receipts record the value of the transaction in the column amount.

The bookkeeping steps at the time of cash deposit are as follows; 1) The Treasurer of the receipt fills out the letter of deposit and makes a deposit of the income received to the account of the regional general treasury; 2) The Treasurer of the receipt records the deposit to the regional general treasury in the receipt and deposit book of the Treasurer of the receipt in the deposit section of the date column, No. letter of deposit and the number of deposits; 3) Besides bookkeeping on the Book of receipts and depositions of the Treasurer of receipts, the Treasurer of receipts fills in the letter of deposit register and the proof of payment register.

Based on the results of research in the Board of Financial Management and regional revenue of Tomohon, in addition to recording and bookkeeping of groundwater tax revenues conducted by the Treasurer of receipts, accounting records for groundwater tax revenues also occur at the time of data input to the local government information system by employees of the sub-division of

accounting receipts in the field of accounting. According to the interview results, technically, the employee will input data into the local government information system – accounting and reporting system to produce the output of financial statements, namely the Report on the realization of the groundwater tax revenue budget and operational reports (reporting entities). The Local Government Information System is regulated in Permendagri number 70 of 2019, which refers to and is guided by Government Accounting Standards) Government Regulation Number 71 of 2010. Divided into Regional Development Information Management, regional financial information, and other interconnected local government information to be utilized in the implementation of regional development (Article 2 Permendagri No. 70 of 2019). Transaction Journal is as follows:

Table 1. Recording Of Ground Water Tax Revenue Transactions

Description	Debit	Credit
Groundwater Tax Receivables		
Groundwater tax - Operational Report	xxx	xxx
Cash in treasury receipts		
Groundwater Tax Receivables	xxx	xxx
Changes In Budget Balance More		
Groundwater Tax	xxx	xxx
The current account of the regional financial management officer		
Cash in treasury receipts	xxx	xxx
Cash in regional Cash		
Work unit regional device account	xxx	xxx

Source: Data Processed 2022

Ground Water Tax Revenue Reporting. Groundwater tax revenue reporting is included in the reporting entity because groundwater tax revenue is generated in the budget realization report. This budget realization report is the output of the local government information system. The following is the realization of the Tomohon City groundwater tax revenue budget for the 2021 period, which the researchers summarized from the Report on the realization of the local revenue and expenditure budget of the Tomohon City Government for the 2021 period.

Table 2. Realization Of Tomohon City Groundwater Tax Revenue Budget

Year	Budget	Realization	%
2021	Rp.5.000.000,-	Rp.3.815.250,-	76.3

Source: Data Processed 2022

The presentation of Financial Statements in the budget realization report and operational Report, Local Government in the Financial Management and Revenue Agency of Tomohon City is guided by Government Regulation Number 71 of 2010 on Government Accounting Standards and Permendagri number 64 of 2013 on the application of accrual-based Government Accounting Standards to local governments using the Local Government Information System.

Based on the Local Government Information System, the resulting output is the budget realization report and Operational Report. The budget realization report provides information on the budget and revenue realization, expenditure, transfers, surplus/deficit, and financing of a reporting entity. In contrast, the Operational Report provides information on the financial operating activities reflected in the operating income, expenses and operational surplus/deficit. The data input of groundwater tax revenue is carried out by employees of the sub-division of revenue accounting specified in the operation of the local government information system, based on the letter of deposit of groundwater tax revenue given by the Treasurer of the receipt to the accounting field, accounting

field employees specified in the operation of local government information system will input according to local government information system procedures and will automatically generate budget realization reports and operational reports.

According to the statement of Government Accounting Standards, Government Regulation No. 71 of 2010, financial statements are structured reports related to the financial position and several transactions carried out by several entities, further explained in Permendagri No. 64 of 2013 on the application of accrual-based Government Accounting Standards to local governments.

Analysis Of Groundwater Tax Revenue Accounting Records. Based on the results of the study, the accounting and bookkeeping of groundwater tax revenues at the Financial Management and Revenue Board of Tomohon City are divided into two parts of the entity, namely the accounting entity conducted by the Treasurer of receipts and based on Permendagri No. 77 of 2020 on technical guidelines for Regional Financial Management. The Local Government Information System carries out reporting entities because this recording is a process in the presentation of budget realization report and operational Report financial statements and refers to and is guided by Government Regulation Number 71 of 2010 on Government Accounting Standards. The following is a comparison of the accounting records of groundwater tax revenues in accounting entities at the Regional Financial Management Agency of Tomohon City and according to Permendagri No. 77, the year 2020 :

Table 3. Comparison Between Accounting Records by The Treasurer of Receipts in Accounting Entities and According to Permendagri No. 77 the Year 2020

No	Tomohon City Financial and Revenue Management Agency	Permendagri No. 77 year 2020	Dec
1	<p>Accounting records (accounting entity) by the Treasurer receipts</p> <p>Bookkeeping at the time of receipt of Cash: 1. Based on the receipt, the Treasurer fills in the receipt and deposit book at the reception. 2. Treasurer receipt identifies the type and code of the income account. After that, fill in the account Code field. Treasurer receipt recorded the value of the transaction in the column amount</p> <p>Bookkeeping at the time of cash deposit: 1. The Treasurer fills receipts and deposits the received income into the accounts of the regional general treasury. 2. The receiving Treasurer records the deposit to the regional general treasury in the receipt and deposit book of the receiving Treasurer in the date column and the deposit amount.</p>	<p>Bookkeeping at the time of receipt of Cash: 1. The receiving treasurer/assistant receiving Treasurer records the receipt of income in Cash based on the receipt in the general cash book by the Revenue Account Code on the receiving side.</p> <p>Bookkeeping at the time of cash deposit: 1. The receiving treasurer/assistant receiving Treasurer records the deposit of income in Cash to the regional general Cash Account in the general cash book on the expenditure side. 2. Treasurer reception / Treasurer reception Assistant records both electronically and manually in the register book Letter of deposit</p>	<p>Compatible</p> <p>Compatible</p>

2	An essential document of bookkeeping or recording	The primary documents of bookkeeping or recording are proof of payment, letter of deposit, and local tax assessment.	In carrying out the bookkeeping, the Treasurer uses certain documents as the basis for recording, including proof of payment, letter of deposit, Bank credit note, and proof of valid transactions equivalent to the above documents.	Compatible
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Source: Data Processed 2022

The following compares groundwater tax revenue accounting records in reporting entities using the local government information system at the Regional Financial Management Agency of Tomohon City and according to Government Regulation Number 71 of 2010.

Table 4. Comparison Between Accounting Records in Reporting Entities Using Local Government Information Systems and According to Government Regulation No. 71 the year 2010

No	Tomohon City Financial and Revenue Management Agency	Government Regulation No. 71 of 2010	Dec	
1	Local Tax Revenue Recognition-Operational Report with the official assessment system	The collection of groundwater tax in Tomohon City uses the Official Assessment System, where tax officers play a role in calculating the amount of tax taxpayers must pay to the region based on local tax assessments. Accounting records are accrual-based. With Journal: (Ground Water Tax Receivables against Groundwater Tax-Operational Report)	Recognition of local tax revenues-operational reports collected with the official assessment system are recognized upon the onset of the right to collect tax revenues. The issue of the right to collect is at the time the decree is issued. Source documents for recording local tax revenues-operational reports with the official assessment system include assessments issued by local tax authorities. Examples of official assessment system source documents include tax payable notification letters, local tax bills, and Local Tax Assessment letters.	Compatible
2	Recognition Of Local Tax Revenues-Budget Realization Report	The tax collection officer receives the money of groundwater tax revenues from the taxpayer, and the money is given to the treasury of receipts in Cash. Journals recorded through Local Government Information Systems: (Cash in treasury receipts Groundwater Tax Receivables against Changes In Budget Balance More Groundwater Tax)	Local tax revenues-Budget realization report, recognized at the time: 1. Cash income has been received on account of the available Cash of the region. 2. Cash income received by the treasurer receipts. 3. Cash income is received by other entities outside the local government entity based on the authority granted by the Regional General Treasurer.	Compatible

3	Deposits to the Regional General Cash Account	<p>The revenue Treasurer deposits his income into the regional public treasury account. After the Treasurer receives the deposit of the groundwater tax revenue to the Regional Public Treasury account, the Bank will issue a deposit certificate as proof of having deposited the groundwater tax. Journals recorded through Local Government Information Systems: (Current Account of Regional Financial Management Officer, Cash in treasury receipts, Cash in regional Cash, Current Account Regional Work Unit)</p>	<p>After the groundwater tax cash has been in the Treasurer's Receipt, the Treasurer's receipt deposits the Local Treasury Account. Journal of cash deposits in the Treasury receipts to local cash accounts: (Current account of Regional Financial Management Officer Cash in treasury receipts) On the side of the Regional General Treasurer, a journal for recording tax revenues-an Operational Report on cash receipts in the regional Cash Account: (Cash in local Cash, Current Account Regional Work Unit)</p>	Compatible
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Source: Data Processed 2022

Analysis Of Groundwater Tax Revenue Reporting. Presentation of financial statements budget realization reports and operational reports at the Financial Management and Revenue Agency of Tomohon City are guided by Government Regulation Number 71 of 2010 on Government Accounting Standards and further explained in Permendagri number 64 of 2013 on the application of accrual-based Government Accounting Standards to local governments using Local Government Information Systems.

This budget realization report is the output of the local government information system, so the presentation of the budget realization report is set out in the statement of Government Accounting Standards Number 2 on Budget realization report, and the presentation of operational reports is set out in the statement of Government Accounting Standards number 12 on operational reports. The following is a comparison of the presentation of the budget realization report to the Tomohon City Financial and Revenue Management Agency and the statement of Government Accounting Standards Number 2 on the budget realization report. The following is a comparison of the presentation of the budget realization report and Operational Report to the Regional Financial Management Agency of Tomohon City through the local government information system referring to the statement of Government Accounting Standards Number 2 on the budget realization report and Statement of Government Accounting Standards number 12 on the Operational Report based on Government Regulation Number 71 :

Table 5. Comparison Between The Presentation of The Budget Realization Report in Tomohon City Financial and Revenue Management Agency Refers to Statement of Government Accounting Standards Number 2.

No	Tomohon City Financial and Revenue Management Agency	Statement of Government Accounting Standards Number 2	Dec
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<p>1 Structure Of Budget Realization Report</p>	<p>The Tomohon City Government's budget realization report for the 2021 period presents information on the realization of original regional income in its local taxes, regional levies, the results of the management of the separated regional net assets, other legitimate local original income, transfer income, respectively, compared to the past period and the current period. Also, use the unit number of the rupiah currency and the account code number.</p>	<p>1. The budget realization report presents information on the realization of income, expenditure, transfers, surplus/deficit and financing, each of which is compared with its budget.</p> <p>2. In the budget realization report should be identified, and repeated on each page of the Report if deemed necessary, the following information:</p> <p>(a) the name of the reporting entity or other means of identification;</p> <p>(a) the scope of the reporting entity;</p> <p>(b) the period covered;</p> <p>(c) the reporting currency; and</p> <p>(d) the unit of number used.</p>	<p>Compatible</p>
<p>2 Contents of the Budget Realization Report</p>	<p>The Tomohon City Government Budget realization report for the 2021 period presents information on the realization of the regional original income budget in which local taxes, regional levies, the results of the management of the separated regional net assets, other legitimate local original income, transfer income, respectively, compared to the past period and the current period, and surplus/deficit.</p>	<p>1. The budget realization report juxtaposes its revenue, expenditure, transfers, surplus/deficit-budget realization report, and financing with its budget.</p> <p>2. The budget realization report includes at least the following items:</p> <p>(a) revenue-budget realization report</p> <p>(b) shopping</p> <p>(c) Transfer</p> <p>(d) Surplus / deficit-budget realization report</p> <p>(e) receipt of financing</p> <p>(f) withdrawal of funding</p> <p>(g) Net Financing; and</p> <p>(h) residual over/under budget financing</p>	<p>Compatible</p>

Source: Data Processed 2022

Table 6. Comparison Between the Presentation of The Operational Report in Tomohon City Financial and Revenue Management Agency Refers to The Statement of Government Accounting Standards Number 12.

No	Tomohon City Financial and Revenue Management Agency	Statement Of Government Accounting Standards No. 12	Dec.
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<p>1 Structure and content of operational reports</p>	<p>1. Given the Tomohon City Government's Operational Report for the 2021 period, the structure of the operational Report includes information on operational activities income-Operational Report, regional original income-Operational Report, transfer income-Operational Report, central government Transfer, other legitimate regional income-Operational Report, expenses, surplus/deficit from operations, non-operational activities, surplus/deficit of non-operational activities, great post, and surplus/deficit of great post. 2. Also, in the operational Report using units of rupiah currency figures, comparing the balance of the current period with the past period and its presentation.</p>	<p>1. The operating Report conveys various financial statements, some surplus/deficit from operations, extraordinary items, profit/loss on asset sales, and surplus / deficit-net, which occur for mandatory comparative learning. 2. In the Operations Report, should be identified and, if requested, repeated on each page of the Report following information: (a) the name of the reporting entity or other means of identification; (b) creation of reporting entities; (c) the period commencing; (d) the reporting currency; and (e) the unit of number used. 3. The structure of the Operational Report creates the following headings: (a) operational reports (b) load (c) report / free non-operational (d) extraordinary post (e) Surplus / deficit-Operational Report</p>	<p>Compatible</p>
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Source: Data Processed 2022

With the transition of regional financial management, which initially used the Regional Management Information System to become a Local Government Information System, the process of recording accounting and reporting of groundwater tax revenues went through a series of processes both from recording and bookkeeping of treasury receipts to accounting entities based on Permendagri No. 77 of 2020 on technical guidelines for Regional Financial Management and inputting transaction journal data to present budget realization reports and operational reports to reporting entities through the Local Government Information System based on the statement of Government Accounting Standards referring to Government Regulation Number 71 of 2010 and Permendagri number 64 of 2013 at the financial and Revenue Management Board of Tomohon City by applicable laws and regulations.

Constraints faced by the financial and Revenue Management Agency of Tomohon City in the process of recording accounting and reporting of groundwater tax revenues in Tomohon City are ; 1) The new Local Government Information System used by the Tomohon City Financial and Revenue Management Agency often needs to be corrected and logged out by itself, so the employees in charge of operating the system wait until the system is restored, making the work ineffective; 2) In the recording of accounting and reporting of groundwater tax revenue, some employees still need to understand the basic concepts of accrual basis accounting, so in practice, it is still less effective' 3) The realization of groundwater tax revenue does not reach the target set. One of the causes is the need for more public concern, especially among groundwater taxpayers, in depositing taxes owed.

Solutions that can be done by the financial and Revenue Management Agency of Tomohon City to overcome obstacles that occur in the process of recording accounting and reporting of groundwater tax revenues in Tomohon City are; 1) The government is expected to review the Local Government Information System that is used in the implementation of the presentation of Local Government financial statements so that in its implementation, there are no more problems that inhibit employee performance' 2) Employees who still need to understand the basic concepts of accrual basis accounting are expected to relearn the basic concepts of current accrual basis accounting so that its implementation manually can be appropriately implemented. With the supervision of officers from the Financial Management Agency and local revenue Tomohon followed by enforcement of sanctions is expected to make taxpayers more compliant with groundwater to pay their obligations so that the realization of groundwater tax revenue in the city of Tomohon increased.

CONCLUSION

Financial and Revenue Management Agency of Tomohon City performs the recording of groundwater tax revenue accounting through a series of processes ranging from recording and bookkeeping by the Treasurer of receipts to accounting entities based on Permendagri No. 77 of 2020 concerning Technical Guidelines for Regional Financial Management and inputting transaction journal data on Local Government Information Systems and by applicable laws and regulations. Financial and Revenue Management Agency of Tomohon City presents groundwater tax revenue reports on Budget realization reports and operational reports to reporting entities through a system, namely, the Local Government Information System, based on the statement of Government Accounting Standards and by Government Regulation No. 71 of 2010. There are obstacles and solutions that are carried out in the process of recording accounting and reporting of groundwater tax revenues in Tomohon City, as follows :

- 1) Constraints, the new Local Government Information System used in the financial and Revenue Management Agency of Tomohon City often makes errors and often log-out by itself, so employees in charge of operating this system wait until the system is restored, thus making the work ineffective. The solution, the government is expected to review the Local Government Information System that is used in the implementation of the presentation of Local Government financial statements so that in its implementation, there are no more problems that inhibit employee performance.
- 2) Constraints, in the recording of accounting and reporting of groundwater tax revenue, some employees still need to understand the basic concepts of accrual basis accounting. Hence, the implementation still needs to be more effective. The solution, employees who still do not understand the basic concepts of accrual basis accounting are expected to relearn the basic concepts of current accrual basis accounting so that its implementation manually can be appropriately implemented.
- 3) Constraints, the realization of groundwater tax revenue must reach the target. One of the causes is the lack of public concern, especially among groundwater taxpayers in depositing taxes owed. The solution, with the supervision of officers from the Board of Financial Management and local revenue of Tomohon City, followed by enforcement of sanctions, is expected to make taxpayers more compliant with groundwater to pay their obligations so that the realization of groundwater tax revenue in Tomohon City increases.

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